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June 26, 2008

Electronically Filed

Honorable Jed S. Rakoff
United States District Court
Southern District of New York
500 Pearl St., Room 1340
New York, New York 10007

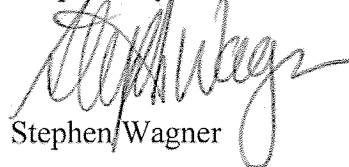
Re: *Taberna Capital Management, LLC v. Dunmore, et al.*
08 CV 1817 (JSR)

Dear Judge Rakoff:

We are counsel to defendant Michael A. Kane ("Kane") in the above-referenced proceeding.

Your Honor's June 18, 2008, Order permitted Kane to file a supplemental brief in further support of defendant Sidney B. Dunmore's ("Dunmore") Motion to Dismiss the Complaint pursuant 11 U.S.C. § 362 and 11 U.S.C. § 541. We write to advise that in lieu of a memorandum of law, Kane joins and adopts the arguments submitted by Dunmore in his supplemental memorandum of law in support of the Motion to Dismiss.

Respectfully submitted,



Stephen Wagner

Cc: Kenneth G. Roberts, Esq.
Beth R. Young, Esq.
(both via email on June 26, 2008)